
State of South Carolina
Department of Revenue
301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

January 27, 2012

TO: All Interested Persons

FROM: Meredith Cleland

RE: County Rankings for 2012 Jobs Tax Credit, Corporate Tax Moratorium, and Fee-In-Lieu of Property Tax

Job Tax Credit County Classifications

<u>Tier IV</u>	<u>Tier III</u>	<u>Tier II</u>	<u>Tier I</u>
Allendale	Abbeville	Anderson	Aiken
Bamberg	Cherokee	Berkeley	Beaufort
Barnwell	Chester	Calhoun	Charleston
Chesterfield	Colleton	Edgefield	Dorchester
Clarendon	Darlington	Horry	Florence
Dillon	Fairfield	Kershaw	Georgetown
Lancaster	Greenwood	Newberry	Greenville
Lee	Hampton	Oconee	Lexington
McCormick	Jasper	Pickens	Richland
Marion	Laurens	Spartanburg	Saluda
Marlboro	Orangeburg	York	
Williamsburg	Sumter		
	Union		

Corporate Tax Moratorium County Classifications

Allendale
Lancaster
Marlboro

Fee-In-Lieu of Property Taxes County Classifications

No counties are eligible for the reduced investment criteria.